

## **AN IMAGINARY DIALOGUE ON CRITICAL ETHNO-ACCOUNTING RESEARCH**

**Eko Ganis Sukoharsono**

Accounting Department  
University of Brawijaya

### **Abstract**

The paper is a response of an imaginary dialogue between Papi and Mami, where they are discussing Critical Ethno-Accounting-Research. Its objective is to share on the critical paradigm on ethnography method. It is a critical incest between the two, and it is called critical ethno-accounting-graphy. It provides rich ways to conduct an accounting research. The paper addresses from how to start a critical ethno-accounting-graphy, how is as ethno-accounting-grapher, as a firsthand, wilderness of techniques, analysis and writing. Finally some examples on critical ethno-accounting-graphy research are given.

### **Papi and Mami as MySelf**

I was asked to prepare a presentation on the Accounting Research Training Series (ARTS) 5 by email dated 23 Dec 2013. Since the due of the presentation on 22 Jan 2014, one month seemed enough to be prepared a presentation paper. In fact, there was not enough time for me to spend it. Some appointments were in waiting to be accomplished. From 18 to 24 December 2013, I had to spend for Kobe University in Japan appointing as an interviewer on site-visit of ABEST21 International Accreditation. Some thoughts and reports were needed for preparing to the interview. Following the week was waiting for ending the 2013. Ending odd semester at the S1 program was also in waiting. Lectures and due assignments had to be ended before the end of the year.

Basically, there were many things to do other than the ARTS 5. Another important to do was also a circumssision program for my son. It needed some thoughts to be spent it and many things were considered it, including a day of its party. Some persuasions and appointing a medical doctor were not easy tasks to do. A date of circumssision was finally fixed with different to its party. It was then decided 11 January 2014 was for its circumssision and 18 January was its party. Both of them were conducted before and after Maulid Nabi Muhammad SWA which was 14 January 2014. Its party was also many things to be planned, considering who were invited and how much money were needed to be spent it for,

including how was to prepare its budget.

In fact, all were obstacle in the preparation of the ARTS 5 paper and presentation. Life is basically not easy. There are always some choices to be selected which ones are our priorities. Many occasions either family matters or academics are always with me, even us. Or, in fact, they are all which are in priority. Then, I must do them as it was all are part of my commitment to be accomplished. Finally, no choice, whom comes first, then I serve it at first.

### **Critical Ethno-Accounting: Where Have You Been Mami?**

When I received an email, the ARTS 5 organising committee was asking me to prepare with the main topic is Critical Ethnography. It is very interesting research topic to be explored it since there are many accounting researchers today concerned on the topic. I was thinking to be in my tradition in preparing a paper by a mode of dialogue, then that is my decision in writing this. This dialogue, I use it, is between two persons which are Papi dan Mami. Both are accounting researchers, but Papi is more senior than Mami. Papi has tick experiences on accounting research methodology and graduated his Accounting doctorate degree at University of Brawijaya. To proceed the dialogue, it uses a critical imaginary dialogue. If anyone is asking both, Papi and Mami, are couple? Its answer is YES. Papi and Mami are also representing gender man and woman.

Papi : Where have you been Mam? (Asking Papi in the living room)

Mami : I was just registering the ARTS 5 at UB. Soon, there will be an accounting training on research methodology. I am really interested in to join it.

Papi : That will be good for you to join it, it seems some knowledge will be possible to be earned.

Mami : (just silent ... in a moment, thinking to ask Papi). Pap ... do you think is it good for me?

Papi : (with curious ... looking at Mami's eyes) Why is it not Mam?

Papi : (then ... Papi is continuously ... motivating Mami). I believe you get some things new there.

Mami : (Mami is trying to look at the agenda given when she registered this morning). Do you know about Critical Ethnography?

Papi : (... in silent ...)

Papi : (... with calm ...repeating the phrase) ... Critical Ethnography?

Papi : Let me explain for you about it, but let me start by explaining Ethnography, first.

Ethnographyis from Greek, *ethnos* which was “folk, people, nation” and *grapho* which was “I write”. The word is about research designed to explore cultural and people phenomena.

An ethnography is a means to represent graphically and in writing, the culture of a group.

Papi : For my understanding, ethnography has very insightfull to conduct an accounting research. Ethnography is a research strategy that allows accounting researchers to explore and examinethe cultures and societies that are a fundamental part of the human experience. Unlikemany other scientifi c research strategies, the ethnographer as researcher is not typicallya detached or uninvolved observer. The ethnographer collects data and gainsinsight through *firsthand* involvement with research subjects or informants .

Mami : You have really well understood about ethnography ...

Papi : You may have like this too where an accounting ethnographer conducts research by interacting with people with in any social phenomena that are part of the study; this interaction takes many forms, from conversationsand interviews to shared ritual and emotional experiences.

Mami : Do you have any research experiences using ethnography?

Papi : (... he did not response ... immediately ...) ... ehm ...

Papi : Well ... you have to know it more on ethnography. There is considerable overlap on ethnography with other labels,such as 'qualitative inquiry', 'fieldwork', 'interpretive method', and 'case study', thesealso having fuzzy semantic boundaries. In fact, there is no sharp distinction evenbetween ethnography and the study of individual life histories, as the example of 'auto/ethnography' shows; this referring to an individual researcher's study of his or her ownlife and its context (Reed-Danahay 1997, 2001; Holman Jones 2005).

Mami : Papi, please wait ... what I meant it is about Critical Ethnography, not just ethnography. Thus, what is critical ethnography, actually?

Papi : Yes, Mami, I know. You need to know ethgraphy first, before knowing critical ethnography.

Papi : Critical ethnography is concerned on how an accounting researcher reject any status-quo of its social phenomena.

Critical Ethnographers now have to think about how to recognize and analyze changing of accounting phenomena. In many cases, change itself becomes the research subject. With the central importanceof change has come an increasing awareness of the role of history. For me Mam, many recent ethnographies incorporate considerable historical components, and many ethnographers work regularly with both historical documents and oral histories as part of their research designs.

Mami : So, history is important to do critical ethnography, is not it?

Papi : It is serious, history is to build important understanding on current phenomena.

Papi : Mam, look at this ... (by showing some notes on a critical ethnography book) ... that critical ethnographers tend to commit to conducting research over rather lengthy periods of time, let to say about reasonable time frame of its social phenomena. Critical ethnographers tend to pay close attention to language and its methodological importance; and they still tend to be interested in studying the wide range of cultural and social features of human life and interaction as it is related to accounting social and cultural phenomena. Critical Ethnography is particularly well suited for researching the connections and interactions between different elements of society and culture (for instance, between accounting and religion or politics and gender). In many ways, this ability to uncover and analyze these connections and interactions can be seen in the all - encompassing early ethnographies, but critical ethnography now moves from a foundation that recognizes and foregrounds dynamic processes, variation and variability, and the need to consider the different perspectives and biases that may influence the accounting research. As a result, many researchers today utilize critical ethnography as a primary research strategy to address a wide range of social and cultural accounting questions.

Papi : basically you should know more about critical ethnography, Mam (... with seriously looking at her eyes ...)

### **As A Critical Ethno-Accounting-grapher: How To Start, Pap?**

Mami : Pap, from where we start Pap?

Papi : Be Calm, Mam ... I will do start for you ... Please stay where you are?

Papi : (Papi is curious to insist on her ...) Do you mean on Critical Ethnography?

Mami : Of course, Critical Ethnography ! What do you think you are?

Papi : No ... no, I have a new term of it. It is critical ethno-accounting-grapher. Does it make sense?

Papi : Listen this Mam ...

Critical Ethno-Accounting-Graphy is about telling a credible, rigorous, and authentic story on accounting phenomena. Critical Ethno-Accounting-Graphy gives voice to people in their own local context, typically relying on verbatim quotations and a “thick” description of events. The story on its accounting phenomena is told through the eyes of local people as they pursue their daily lives in their own communities. The ethno-Accounting-grapher

adopts a cultural lens to critically interpret observed behavior, ensuring that the behaviors are placed in a culturally relevant and meaningful context. The ethno-Accounting-grapher is focused on the changing, daily patterns of human thought and behavior. Accounting is not seen only as model of works, but it could also change the people lives. Observing the people lives are not in their physical observable bodies, but how the people thoughts on its accounting phenomena are also understood.

Papi : Mam, ... are you still listening?

Mami : (she just shake her head, symbolising 'yes' ...)

Papi : Ehm ... how good is it, Mam?

Papi : (... continuing his descriptions ...)

Critical Ethno-Accounting-Graphers are noted for their ability to keep an open mind about the groups or cultures they are studying. However, this quality does not imply any lack of rigor. The ethno-Accounting-Grapher enters the field with an open mind, not an empty head.

Mam, this is important ... do not empty head ...

Before asking the first question in the field, The ethno-Accounting-Grapher begins with a problem critically, a theory or model, a research design, specific data collection techniques, tools for analysis, and a specific writing style. The ethno-Accounting-Grapher also begins with biases and preconceived notions about how people behave and what they think—as do researchers in every field. Indeed, the choice of what problem, geographic area, or people to study is in itself biased.

Mam, is it ok to be understood?

Papi : Mam, Biases serve positive functions in the accounting research. But, it needs to be controlled. Controlled, biases can focus and limit the accounting research effort. The ethno-accounting-grapher must first make specific biases explicit. Of course, a series of additional quality controls, such as triangulation, contextualization, and a nonjudgmental orientation, place needed to be confirmed. An open mind of accounting researcher also allows to explore rich, untapped sources of data not mapped out in the research design. Here means that the ethno-accounting-grapher allows multiple interpretations of reality and alternative interpretations of data.

Mami : Does it still be long, Pap?

Mami : Thus, I could say that the critical ethno-accounting-grapher could begin with possible complex accounting phenomena and even noumena.

Papi : You are very critical, Mam. Yes phenomena and noumena are

both possible. Noumena is originally from Immanuel Kant which is something un-senses, but possible to be observed.

### **Mami, Here A Research Problem Could Begin From?**

The Critical Ethno-Accounting-Graphic research begins with a critical selection of a problem or topic of interest. A research problem could start from many critical angles. It could be from current or historic accounting phenomena, previous research findings, or personal interests. The research problem that the ethno-accounting-grapher chooses guides the entire research endeavor. It typically dictates the shape of the research design, including how much money you want to spend for, the tools to conduct the research, and even the presentation of the research findings. How the ethno-accounting-grapher interprets and defines the problem usually reflects either a basic or an applied research orientation. The problem may also suggest the most appropriate research approach—ethnographic, survey, or historical.

Papi : Accounting researcher can address a problem—such as either from up to bottom, left to right, or where you want to be from.

Mami : What angle is the most convenience, Pap?

Papi : Any where, you like, as long as you are comfortable, Mam ...

Papi : Mam, you may address by focusing a problem, such as unequal minority representation in higher-paying and higher-status accounting occupations in Indonesia.

Papi : Mam, in essence, the problem or its definition of its research focus in the critical ethno-accounting-graphy is the driving force behind the research endeavor. The problem must precede the selection of a research method to avoid the trap of having a method in search of a problem—a situation referred to as the methodological tail wagging the research dog—a situation that produces frustrating and imprecise results.

Papi : Do you know Mam, the methodological tail wagging the research dog?

Mami : What is that, Pap? This means the dog could not find properly its wagging tail.

Papi : Yes, you are alright, Mam.

Papi : Mam, when you think about a problem to be research, I do ask you to understand it is with a context of culture.

Papi : Mam, culture here is the broadest ethnographic concept. Definitions of culture typically espouse either a materialist or an ideational perspective. The classic materialist interpretation of culture focuses on behavior. In this view, culture is the sum of a social group's observable patterns of behavior, customs, and way of life (O'Reilly, 2008). The most popular ideational definition



of culture is the cognitive definition. According to the cognitive approach, culture comprises the ideas, beliefs, and knowledge that characterize a particular group of people (Strauss and Quinn, 1997).

Mami : Ehm ... really different ... it is. Culture is entire of ideas, beliefs, and knowledge that characterize a particular group of people in the accounting phenomena and noumena.

Papi : This cognitive approach of culture is currently most popular definition specifically excluded behavior. Obviously, critical ethno-accounting-graphers need to know about both cultural behavior and cultural knowledge to explore a culture or subculture adequately. Although neither definition is sufficient, each offers the ethno-accounting-grapher a starting point and a perspective from which to approach the group under study. For example, adopting a cognitive definition of culture would orient the ethno-accounting-grapher toward financial accounting data: daily discourse. A cognitive critical ethno-accounting-grapher would ask members of the social group how they define their reality, what the subcategories of their existence are, and what their symbols mean. This cognitive researcher might create taxonomies to distinguish among levels and categories of meaning

### **As Firsthand Research**

A commitment to be *being there* is a spirit of critical ethno-accounting-graphy. The general concept of being there is so pervasive in ethnography that at least two recent books on the subject have used the phrase as a title: Bradburd's *Being There: The Necessity of Fieldwork*, 1998, and Watson's *Being There: Fieldwork in Anthropology*, 1999. (See Sluka and Robben 2007). The underlying assumption in ethnography's commitment to being there is an assumption that certain types of information are only obtainable through firsthand research. By going to its field sites to conduct a fieldwork, ethno-accounting-graphers signal the importance of their direct connection with the research site and the research subjects. Early ethnographers typically went to live in the field for a year or longer, and much of their research data came directly from experiences living in the community under study. Ethnographies are full of accounts of daily life in different communities, as well as stories of ethnographers' experiences of integration into the communities being researched. Here is the following being there as firsthand research.

Mami : Pap, some believe that *being there* is important research process in the ethno-accounting-grapher. Being there means that ethno-accounting-grapher is as participant-observer.

Papi : Yes, you are right, Mam.

Participant - observation is an essential component of

ethnographic research. Successful and effective participant - observation requires practice and involves developing a particular research stance and an associated set of skills that allows the ethnographer to make the most out of the unique position of the **participant - observer**. Too often the outsider to ethnographic circles assumes that participant - observation is simple because the researcher is “ just hanging out ” — having fun and letting things happen.

Papi : Ethno-Accounting-Graphers could have fun doing participant - observation, and a good ethno-accounting-grapher generally tries to avoid exerting undue influence on the events involved in participant - observation. Still, participant - observation involves a lot more than just hanging out. As a method, participant - observation is challenging because it can take many different forms and because the **subject position** of the researcher places a lot of responsibility on the researcher.

Mami : Pap, there are many criticisms on the merge of participation and observation. Some believe it is hard to combine between as a participant and as observer.

Papi : the ethno-Accounting-grapher necessarily has to become involved on a personal level to one degree or another. Some ethno-accounting-graphers will find that their most important insights emerge when they choose or circumstances force them to abandon their practiced, objective stances. The element of personal experience and **social or cultural empathy** can be very powerful for the ethnographer.

Mami : Well, I understood now, participant means to be an insider.

Papi : Basically, participant is that a researcher involves actively as a part of the social phenomena under investigation. If you are in a company, you must work as an employee of the company. Here means you involve in a narrow way of seeing and experiencing the phenomena. Naturally, you are as employee working based on assignment given similar to other employees.

Papi : (... in a silent moment ...) then differently, as an observer, you are looking a broader site of phenomena. You are keeping distant to be an active part of the social phenomena being researched.

Mami : That is why, some put an opinion that being a participant is different to be an observer.

Papi : But, here we are talking about a participant observer equation. It is called a balancing participation and observation. As Murchison (2010) argued, “[t]he researcher’s individual personality and research plan will likely go a long way in determining which half of the participation - observation equation comes most easily. If you are naturally outgoing and gregarious, you may find it



easier to become involved as a participant. On the other hand, if you are more reserved and private in social settings, you may find that you slip more easily into the role of an observer because you feel more comfortable in the background.”

Papi : Mami, I think today is enough, tomorrow we will continue the discussions again.

### **Next Day: Analysis and Triangulation**

Analysis is one of the most engaging features of critical ethno-accounting-graphy. It begins at the moment when accounting researcher selects a problem to study and ends with the last word in the report or ethno-accounting-graphy. Critical ethno-accounting-graphy involves many levels of analysis. Some are simple and informal; others require some statistical sophistication and mathematic formula. The ethno-accounting-graphic analysis is iterative, building on ideas throughout the study. Analyzing data in the field enables the ethno-accounting-grapher to know precisely which methods to use next, as well as when and how to use them.

Papi : Mami, we need tea, then we discuss to continue yesterday critical ethno-accounting-graphy.

Papi : Mam, please do not be long to prepare it. I am going to talk about important things about data.

Mami : Yes, Pap, it is almost done.

Mami : Pap, data is like forest, even wild-forest ...

Papi : Mam, Critical ethno-accounting-graphers must find a excellent way through a forest of data, theory, observation, and field experiences. Throughout the analytic thought, the Critical ethno-accounting-graphers must make choices to proceed to an analysis. These may be between logical and enticing paths, between valid and invalid but fascinating data, and between genuine patterns of behavior and series of apparently similar but distinct reactions. Choosing the right path requires careful thought, discrimination, experience, attention to both detail and the larger context, and intuition. Do you understand Mam?

Mami : Ehm ...

Papi : Mam, The ethno-accounting-graphers employ many useful techniques to make sense of the wild forests of data, from triangulation, patterns to the use of statistical software packages. All these techniques, however, require critical thinking skills—notably, the ability to synthesize and evaluate information—and a large dose of common sense and logic to be in discussions.

Papi : Here is also importance, Mam (with seriously thinking ...)

Papi : Triangulation ... Mam, do you triangulation?

Triangulation is basic in ethno-accounting-graphic research. It is at the heart of ethno-accounting-graphic 'validity', which is source of information against another to strip away alternative explanations and attempt to prove a proposition and research finding. Typically, the ethno-accounting-grapher compares information sources to search the quality of the information (and the person sharing it), to understand more completely the part an actor plays in the social drama, and ultimately to put the whole situation into perspective.

Mami : How does triangulation work?

Papi : Triangulation works with any topic, in any setting, and on any level. It is effective to be used in studying the accounting phenomena. The trick is to compare comparable items and levels during analysis. In studying the accounting phenomena, some experiences usually break down several unit of analysis into manageable pieces, such as departments, separate companies. Then they select the most significant concerns that emerged during the initial review period. This may focus on those concerns throughout the study, refining understanding of them by working with people in the field. This may confirm some research questions, learn about new dimensions of the problems, and crystallize overall conceptions of how the place operates by constantly triangulating information.

Papi : (continually he insists ...) That is the importance of triangulation.

Papi : Basically, triangulation could improve a quality of data and the accuracy of ethno-accounting-graphic data.

Papi : See ... Triangulation can occur naturally in conversation as easily as it can occur in intensive investigatory work. The ethnographer, however, must identify it in subtle contexts.

Mami : Well ... I could not say anything ...

Papi : Now, look at these, some examples conducting accounting research using critical ethno-accounting-graphy.

Papi : I did it the accounting research in 2004 financed by ADB. I did it in University of Jember. You could see how was the structure of the research.

### **THE INTERNAL MANAGEMENT OF THE UPT BSPB THE UNIVERSITY OF JEMBER (Eko Ganis Sukoharsono)**

Chapter I : Introduction: The Management Vision and Mission of The UPT BSPB  
                     Background  
                     The Vision  
                     The Mission  
                     Objectives  
                     A Critical Ethnography Method

- Chapter II : The UPT BSPB's Internal Management  
Planning  
Organising  
Leading  
Controlling
- Chapter III: The Strategic Planning of the UPT BSPB's Internal Management: A Crucial Aspect to be Done  
What is Strategic Planning?  
Strategic Planning Versus tactical Planning  
Steps in the Strategic Planning Process of the UPT BSPB  
Forecasting: Critical Planning Ingredient of the UPT BSPB  
Forecasting Methods
- Chapter IV: The UPT BSPB Human Resource Management Analysis The Importance of Human Resource Management  
What is Human Resource Management?
- Chapter V : The UPT BSPB Human Resource Framework Need for a Framework The Level of Management at the UPT BSPB  
Process of Decision Making
- Chapter VI: Performance Appraisal of the Managerial UPT BSPB The Importance of Performance Appraisal  
Who Should Do the Appraising?
- Chapter VII : Financial Accounting and Its Performance of the UPT BSPB Accounting – The Language of Business  
Characteristics of Accounting Information and the UPT BSPB Accounting Cycle Model  
Financial Statements  
Financial Planning and Control with Budget  
Chapter VIII: Conclusions  
Self Awareness  
Non-Accounting Data  
Accounting Data  
References
- Papi : The second critical ethno-accounting-graphy is conducted by Shanta Davie, 2000, published in the *Critical Perspectives on Accounting*, Vol 11, No.3

**THE SIGNIFICANCE OF AMBIGUITY IN  
ACCOUNTING AND EVERYDAY LIFE: THE  
SELF-PERPETUATION OF ACCOUNTING**

This research study seeks to demonstrate accounting's autopoietic capacities in social enactments of change such

as a preferencing tribal-based corporatisation. The paper, through a form of **critical ethnography**, underscores the argument that accounting self-reproduces through a complex interplay between: (a) the political effecting of ambiguity in a controversial and sensitive policy of change; (b) assumptions about accounting's ability to reduce ambiguity; and, (c) the inherent ambiguities in the accounting language. The research suggests that in order to be more appreciating of accounting's self-reproducing capacities, we need to be more conscious of the interplay between the politics of ambiguity in society and the aesthetics of ambiguity in accounting. In the process, the paper highlights the general applicability of accounting as an act of self-replication, and the way in which perceived "meaningless[ness]" and time "eating" notions of accounting, ironically contemplate more of it.

Papi : The third example is doctorate (Ph.D) dissertation by Ishani Chandrasekara of the at the University of Leicester, 2009

**Ethnofinance: A Study of the Daily Accounting and Financing Practices of a Sinhalese Women's Community**

This dissertation is a composite of two return journeys to Sri Lanka, in 2006 and 2007. On each occasion I stayed for several months, travelling alone and then joined by women at the Women's Development Centre in Kandy (WDC) and Rajarata Kaantha Pathenamain Kakirawa.

Despite the diversity of issues it addresses, the accounting and finance literature has yet to tumits attention to the accounting practices of large numbers of women in the Global South -subaltern women. Indeed few attempts have been made to theorise the diverse forms of accounting and finance practiced outside Europe. This study seeks to recover the socio cultural aspects of accounting and finance practiced among Sinhalese women in Sri Lanka to encounter their community organizations. The term 'Ethnofinance' is used to describe a way to recover the socio cultural composition of subaltern women's community practices of accounting and finance.

To achieve this recovery, the study draws on the work of Gayatri Chakravorty Spivak and Luce Irigaray and considers what Naila Kabeer calls 'the multiple realities' of subaltern women. It lets the subaltern women speak for themselves in order to value their accounting and financing practices, while at the same time acknowledging the possibility and necessity of different ways of being and thinking across cultures. Methodologically, the study - through feminist ethnography - attempts to adhere to the feminist ethos of valuing daily experiences of life.

The thesis asks how the knowledge of subaltern women about accounting and finance has revolved around sociocultural dynamics of community organization. The research reveals that subaltern women's knowledge of accounting and finance attests to feminine practices and operates through friendships, kin relationships and social relations. These community organizations develop social wealth through their thrifts, based on traditional practices of saving. The organisations and their thrifts protect women from intrusive practices of the state and non-governmental organisations. The contribution of the thesis overall is to create a new platform within the accounting and finance discourse where Ethnofinance can receive serious consideration.

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